

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF CHARITON, IOWA

DUE: December 1, 2013

16205900100000
City Clerk
115 South Main Street
Chariton, IA 50049-1842

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,683,785		1,683,785	1,671,391
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,683,785		1,683,785	1,671,391
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	468,552	0	468,552	446,342
Licenses and permits	34,303	0	34,303	24,705
Use of money and property	13,637	43,309	56,946	67,168
Intergovernmental	569,635	76,394	646,029	1,521,495
Charges for fees and service	140,202	2,942,235	3,082,437	3,843,932
Special assessments	0	0	0	
Miscellaneous	126,396	348,056	474,452	86,750
Other financing sources	302,333	0	302,333	488,625
Total revenues and other sources	3,338,843	3,409,994	6,748,837	8,150,408
Expenditures and Other Financing Uses				
Public safety	671,681	0	671,681	695,337
Public works	700,672	0	700,672	776,471
Health and social services	4,700	0	4,700	4,700
Culture and recreation	489,794	0	489,794	577,933
Community and economic development	37,814	0	37,814	746,546
General government	348,507	0	348,507	368,702
Debt service	803,840	0	803,840	797,230
Capital projects	294,425	0	294,425	319,935
Total governmental activities expenditures	3,351,433	0	3,351,433	4,286,854
Business type activities	0	2,844,618	2,844,618	3,757,787
Total ALL expenditures	3,351,433	2,844,618	6,196,051	8,044,641
Other financing uses, including transfers out	248,048	40,209	288,257	488,626
Total ALL expenditures/And other financing uses	3,599,481	2,884,827	6,484,308	8,533,267
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-260,638	525,167	264,529	-382,859
Beginning fund balance July 1, 2012	5,398,694	1,580,850	6,979,544	4,056,390
Ending fund balance June 30, 2013	5,138,056	2,106,017	7,244,073	3,673,531
Note - These balances do not include \$ 4,745 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 4,779,936	Other long-term debt	\$ 70,260	
Revenue debt	\$ 1,844,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 7,528,450	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/12/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Ruth A Ryun		641	744-5991	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CHARITON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	880,654	486,709		316,422			1,683,785			1,683,785	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	880,654	486,709		316,422	0	0	1,683,785		T01	1,683,785	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	880,654	486,709		316,422	0	0	1,683,785			1,683,785	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	31,200	17,292		11,267			59,759		T15	59,759	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,585						24,585		T15	24,585	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	37,078						37,078		T19	37,078	13
14	Other local option taxes		347,130					347,130		T09	347,130	14
15	TOTAL OTHER CITY TAXES	92,863	364,422	0	11,267	0	0	468,552	0		468,552	15
16	Section B - LICENSES AND PERMITS	34,303						34,303		T29	34,303	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,941	2,985		5,511			12,437	4,429	U20	16,866	18
19	Rents and royalties	1,200						1,200	38,880	U40	40,080	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,141	2,985	0	5,511	0	0	13,637	43,309		56,946	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	23,850						23,850	16,241	B89	40,091	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0	60,153	B79	60,153	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	23,850	0	0	0	0	0	23,850	76,394		100,244	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		413,804					413,804		C46	413,804	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	12,554	22,572					35,126		C89	35,126	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	12,554	436,376	0	0	0	0	448,930	0		448,930	60
61												61
62	Local grants and reimbursements											62
63	County contributions	19,094						19,094			19,094	63
64	Library service	28,060						28,060		D89	28,060	64
65	Township contributions	42,252						42,252		D89	42,252	65
66	Fire/EMT service							0		D89	0	66
67	COMMUNITY CENTER	6,799						6,799		D89	6,799	67
68	HISTORIC PRESERVATON		650					650			650	68
69								0			0	69
70	Total local grants and reimbursements	96,205	650	0	0	0	0	96,855	0		96,855	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	132,609	437,026	0	0	0	0	569,635	76,394		646,029	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,042,073	A91	2,042,073	73
74	Sewer							0	774,448	A8Ø	774,448	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0	38,834	AØ1	38,834	78
79	Landfill/garbage	31,075						31,075	23,798	A81	54,873	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone	8,400						8,400		A03	8,400	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	45,930						45,930		A03	45,930	98
99	Library charges	898						898		A89	898	99
100	Park, recreation, and cultural charges	48,262						48,262		A61	48,262	100
101	Animal control charges	1,095						1,095		A89	1,095	101
102	Other charges - <i>Specify</i>	750						750	63,082		63,832	102
103	Community Center	3,792						3,792			3,792	103
104	TOTAL CHARGES FOR SERVICE	140,202	0	0	0	0	0	140,202	2,942,235		3,082,437	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	12,919						12,919		U99	12,919	108
109	Deposits and sales/fuel tax refunds							0	13,708	U99	13,708	109
110	Sale of property and merchandise	19,475					2,354	21,829		U11	21,829	110
111	Fines	6,828						6,828		U30	6,828	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	84,751	69					84,820			84,820	113
114	INSRUANCE SETTLEMENT							0	306,830		306,830	114
115	REFUNDS AND REIMBURSEMENTS							0	3,705		3,705	115
116	MISCELLANEOUS WATER							0	23,813		23,813	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	123,973	69	0	0	0	2,354	126,396	348,056		474,452	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,409,745	1,291,211	0	333,200	0	2,354	3,036,510	3,409,994		6,446,504	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	14,076						14,076		NR	14,076	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	100,223	188,034					288,257			288,257	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	114,299	188,034	0	0	0	0	302,333	0		302,333	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,524,044	1,479,245	0	333,200	0	2,354	3,338,843	3,409,994		6,748,837	132
133												133
134	Beginning fund balance July 1, 2012	792,694	2,368,729		2,027,228		210,043	5,398,694	1,580,850		6,979,544	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,316,738	3,847,974	0	2,360,428	0	212,397	8,737,537	4,990,844		13,728,381	136
137												137
138												138
139												139
140												140
141												141
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	403,152	132,159					535,311		E62	535,311	2
3	Purchase of land and equipment	11,416						11,416		G62	11,416	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	6,838						6,838		E89	6,838	8
9	Purchase of land and equipment	31,800						31,800		G89	31,800	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	37,059	23,617					60,676		E24	60,676	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	25,640						25,640		E66	25,640	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	515,905	155,776	0	0	0	0	671,681			671,681	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	19,856	565,264					585,120		E44	585,120	42
43	Purchase of land and equipment	38,124	3,764					41,888		G44	41,888	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	23,159						23,159		E81	23,159	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	50,505						50,505		E89	50,505	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	131,644	569,028	0	0	0	0	700,672			700,672	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,700						4,700		E79	4,700	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,700	0	0	0	0	0	4,700			4,700	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	121,578	15,747					137,325		E52	137,325	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	22,689						22,689		E61	22,689	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	5,149						5,149		F61	5,149	129
130	Recreation — Current operation	142,470	25,458					167,928		E61	167,928	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	76,501	25,557					102,058		E03	102,058	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	49,989	4,095					54,084		E61	54,084	135
136	Other culture and recreation		561					561		E61	561	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	418,376	71,418	0	0	0	0	489,794			489,794	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		6,029					6,029		E50	6,029	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	7,833						7,833		E29	7,833	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	23,952						23,952		E89	23,952	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	31,785	6,029	0	0	0	0	37,814			37,814	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CHARITON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	99,451	29,452					128,903		E29	128,903	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	126,698	30,742					157,440		E23	157,440	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	13,157						13,157		E25	13,157	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,892						23,892		E31	23,892	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	18,821						18,821		E89	18,821	171
172	Other general government — Current operation	6,294						6,294		E89	6,294	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	288,313	60,194	0	0	0	0	348,507			348,507	176
177	Section G — DEBT SERVICE		431,170		372,670			803,840			803,840	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	431,170	0	372,670	0	0	803,840			803,840	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	BRIDGE REPLACEMENT	88,641						88,641			88,641	184
185	STREET CONSTRUCTION	21,488	165,342					186,830			186,830	185
186	OTHER	18,954						18,954			18,954	186
187	Subtotal Regular Capital Projects	129,083	165,342	0	0	0	0	294,425			294,425	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	129,083	165,342	0	0	0	0	294,425			294,425	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,519,806	1,458,957	0	372,670	0	0	3,351,433			3,351,433	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARITON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,797,320	E91	1,797,320	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								487,969	E80	487,969	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								75,477	E01	75,477	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								13,190	E81	13,190	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								17,733	E80	17,733	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CHARITON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								261,738		261,738	242
243	Enterprise Capital Projects								191,191		191,191	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,844,618		2,844,618	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,519,806	1,458,957	0	372,670	0	0	3,351,433	2,844,618		6,196,051	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	27,318	220,730					248,048	40,209		288,257	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	27,318	220,730	0	0	0	0	248,048	40,209		288,257	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,547,124	1,679,687	0	372,670	0	0	3,599,481	2,884,827		6,484,308	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								2,106,017		2,106,017	269
270	Total ending fund balance June 30, 2013	769,614	2,168,287	0	1,987,758	0	212,397	5,138,056	2,106,017		7,244,073	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,316,738	3,847,974	0	2,360,428	0	212,397	8,737,537	4,990,844		13,728,381	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES										CITY OF CHARITON							
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																			
		Purpose				Amount paid to other local governments						Purpose		Amount paid to State					
		Correction.....		M05		\$						Highways.....		L44		\$			
		Health.....		M32								All other.....		L89		\$			
		Highways.....		M44															
		Transit subsidies.....		M94															
		Libraries.....		M52															
		Police protection.....		M62		71,830													
		Sewerage.....		M80															
		Sanitation.....		M81															
		All other.....		M89		\$		11,537											
Part IV		SALARIES AND WAGES																	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																			
												Amount - Omit cents							
Total salaries and wages paid.....												200	\$	1,247,971					
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED																	
A. Long-term debt				Debt during the fiscal year		Debt Outstanding JUNE 30, 2013													
		Debt outstanding JULY 1, 2012 (a)		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)			
1. Water utility		19U \$ 1,294,000		29U \$		39U \$ 168,000		49U \$		49U \$		49U \$ 1,126,000		49U \$		I91 \$ 36,935			
2. Sewer utility		19U 749,000		29U		39U 31,000		49U		49U		49U 718,000		49U		I89 22,470			
3. Electric utility		19U		29U		39U		49U		49U		49U				I92			
4. Gas utility		19U		29U		39U		49U		49U		49U				I93			
5. Transit-bus		19U		29U		39U		49U		49U		49U				I94			
6. Industrial Revenue		19T		24T		34T				44T		44T				I89			
7. Mortgage revenue		19T		24T		34T				44T		44T				I89			
8. TIF revenue		19U		29U		39U		49U		49U		49U		49U		I89			
9. Other-Specify		19U		29U		39U		49U		49U		49U		49U		I89			
10. General Obligation		19U 4,964,936		29U		39U 185,000		49U 4,779,936		49U		49U		49U		I89 147,657			
11. Local Option Sales Tax		19U 410,000		29U		39U 410,000		49U		49U		49U		49U		I89 19,670			
12. Capital Lease		19U 103,867		29U		39U 33,607		49U		49U		49U		49U 70,260		I89 3,106			
13.		19U		29U		39U		49U		49U		49U		49U		I89			
14.		19U		29U		39U		49U		49U		49U		49U		I89			
Total long-term debt		7,521,803		0		827,607		4,779,936		0		1,844,000		70,260		229,838			
B. Short-term debt		Amount - Omit cents																	
		Outstanding as of JULY 1, 2012						61V \$											
		Outstanding as of JUNE 30, 2013						64V \$											
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents							
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																			
Actual valuation -- January 1, 2011												\$		150,568,997		x .05 = \$		7,528,450	
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013																	
		Type of asset		Amount - Omit cents															
				Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)							
		Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61											
		\$		2,111,472		\$		0		5,137,346		7,248,818							
		REMARKS												V98					